

**Mail Stop 3561**

August 11, 2006

By Facsimile and U.S. Mail

Mr. Ronald S. Boreta  
President and Chief Executive Officer  
All-American SportPark, Inc.  
6730 South Las Vegas Boulevard  
Las Vegas, Nevada 89119

**Re: All-American SportPark, Inc.  
Amendment No. 2 to Form 10-KSB for the Fiscal Year Ended  
December 31, 2004  
Filed June 16, 2006  
  
Form 10-QSB for the Fiscal Quarter Ended March 31, 2006  
Filed May 22, 2006  
File No. 0-24970**

Dear Mr. Boreta:

We have reviewed completed our review of the above filings and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief